

MID KENT AUDIT

**Annual Internal Audit Report
and
Opinion 2021/22**

May 2022

Swale Borough Council



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Introduction

1. This is the 2021/22 Annual Report by Mid Kent Audit on the internal control environment at Swale Borough Council ('the Council'). The annual internal audit report summaries the outcomes of the reviews that have carried out on the Council's framework of governance, risk management and internal control and is designed to assist the Council making its annual governance statement.
2. This report provides the annual head of audit opinion ('Opinion statement') and a summary of the key factors taken into consideration in arriving at the Head of Audit Opinion statement, as at 31 May 2022. This includes incorporation of the CIPFA guidance on the potential limitation of scope brought about by the impact of COVID-19.

Head of Internal Audit Opinion statement

3. The Head of Audit Opinion draws on the work carried out by Mid Kent Audit during the year on the effectiveness of managing those risks identified by the Council and covered by the audit programme or associated assurance. Not all risks fall within the agreed work programme. For risks not directly examined reliance has been taken, where appropriate, from other associated sources of assurance to support the Opinion statement (an explanatory note is included at Annex A).
4. The Head of Audit Opinion statement for 2021/22 is:

The planned programme of work delivered by internal audit was constrained by the impact of the COVID pandemic restrictions and significant staffing changes within the internal audit team. The results of the reduced level of internal audit work concluded during the year required me to seek additional assurances to form my opinion. A summary of where it has been possible to place reliance on the work of other assurance providers is presented in the annual internal audit report. Utilising all these forms of assurance I am able to draw a positive conclusion as to the adequacy and effectiveness of Swale Borough Council's risk management, control and governance processes. In my opinion, Swale Borough Council has adequate and effective management, control and governance processes in place to manage the achievement of their objectives.

Matters impacting upon the Opinion statement

5. Organisations design internal controls to manage to an acceptable level rather than remove the risk of failing to achieve objectives. Consequently, internal controls can only provide reasonable and not complete assurance of effectiveness. Designing

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internal controls is a continuing exercise designed to identify and set priorities around the risks to the Council achieving its objectives. The work of designing internal controls also evaluates the likelihood of those risks coming about and managing the impact should they do so.

6. Mid Kent Audit recognises the considerable challenges and the difficult decisions that the Council had to deal with during 2021/22, however, the professional and regulatory expectations on public bodies to ensure that their internal audit arrangements, including providing the annual Opinion statement, conform with the Public Sector Internal Audit Standards (PSIAS) have not changed.
7. Factors that need to be taken in to account in reaching the Opinion statement include:
 - Changes in ways of working: Have these led to gaps in the governance, risk management and control arrangements?
 - Independence of internal audit: Have any limitations in the scope of individual audit assignments resulted in it only being possible to place partial assurance on the outcome?
 - Internal audit coverage: Has any reduction in internal audit coverage compared to what was planned resulted in insufficient assurance work?

Changes in ways of working

8. The following are the main considerations which impacted upon the provision of the Opinion statement for 2021/22. These are not in any priority order and in a number of cases there is an inter-relationship between two or more of these considerations.
 - The impact of COVID-19 on many organisations has continued to be felt throughout 2021/22 with restrictions continuing to be applied. These have impacted staff availability and organisational capacity.
 - Remote working and greater use of digital forms of operation and communication had to be instigated in a period of months, rather than the years which would normally be the case for such major changes.
 - New systems to assist in mitigating the impact of the pandemic on the local community had to be implemented at short notice using existing staff resources, which diverted them from their normal duties. It is acknowledged that this has affected some organisations more than others.
 - The significant increase in cyber attacks against all organisations to obtain

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unauthorised access to data and the consequential need for ongoing updating and vigilance in terms of security of data held.

Independence of internal audit

9. Mid Kent Audit works as a shared service between Ashford, Maidstone, Swale and Tunbridge Wells Borough Councils. A Shared Service Board including representatives from each Council supervises the service under a collaboration agreement.
10. Within the Council during 2021/22 Mid Kent Audit has continued to enjoy complete and unfettered access to officers and records to complete its work. On no occasion have officers or Members sought or gained undue influence over the scope or findings of any of the work carried out.

Internal audit coverage

11. Mid Kent Audit has experienced significant turnover of staff throughout the financial year, including the departure of both the Head of Audit and Deputy Head of Audit. There was also a change of Audit Manager part-way through the year. Timely action was taken to appoint interims to all the senior management positions, but it is acknowledged that a significant level of local knowledge and experience of the Council was lost during the year.
12. The Council's Audit Committee approved the 2021/22 Audit & Assurance Plan on 10 March 2021. The selection, prioritising and scoping of the audit reviews in this Plan was overseen by the then Head of the Audit Partnership.
13. There has been impairment in terms of the planned internal audit coverage for 2021/22. This has been due to the knock-on effect of the late completion of the 2020/21 planned work and the significant churn in terms of staff within Mid Kent Audit. There were also a number of reviews which have either been deferred or cancelled at the request of management. As a consequence a number of the audit reviews set out in the 2021/22 Internal Audit Plan have not been completed in time to inform the 2021/22 Opinion Statement. One such impairment is that no ICT internal audit reviews were completed in the year. This is a timing matter, rather than systematic of any issue in respect to the Council's governance, risk and control framework. The team at Mid Kent Audit has worked diligently at the delivering the work and this timing issue is not a reflection upon the efforts of the current team.

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Arriving at the Opinion statement

Reliance on internal audit work performed

14. Audit evidence to support the Opinion statement on internal control is derived principally through completing the reviews set out within the agreed Audit Plan. The 2021/22 Audit & Assurance Plan provided for 17 reviews to be carried out.
15. For the reasons explained in paragraph 13, above, only nine of these reviews were completed in time to inform the 2021/22 Opinion statement. These reviews are shown in the table below. Of these there were no reviews where the assurance grading was either 'Poor' or 'Weak'. There were no Priority 1 (Critical) Actions which affects (negatively) the risk rating assigned to a Council strategic risk or seriously impairs its ability to achieve a key priority.

Audit Review	Priority	Assurance assessment	Number of Actions by priority grading			
			1	2	3	4
CCTV & Monitoring	1	Sound	-	-	4	-
Residents' Parking (X-Cut)	1	Sound	-	-	3	1
Planning Performance Agreements	1	n/a	-	1	1	-
Business Rates	2	Sound	-	-	1	1
Building Control	2	Sound	-	-	3	2
Safeguarding	2	Sound	-	-	3	2
Complaint Handling	2	Sound	-	-	5	4
Apprenticeships (X-Cut)	2	Sound	-	-	-	4
Planning Administration (X-Cut)	2	Sound	-	-	-	6

16. A summary of the Assurance assessments and Action priority level definitions is provided in Annex B.
17. An overview of the key findings from each of the finalised reviews for which details have not been previously provided in the 2021/22 Progress Report to the Audit Committee is provided in Annex C. These finding do not indicate any significant Council-wide weaknesses in the corporate governance, risk or control framework.
18. A reconciliation to the work performed to the approved Audit & Assurance Plan for 2021/22 is provided in Annex D.

Reliance on other sources of assurance

19. Where appropriate, reliance has been placed upon previous internal audit work and other work performed by Mid Kent Audit, including:

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- The unqualified 2020/21 Opinion statement is dated July 2021 and therefore effectively includes coverage of the first four months of the 2021/22 financial year. Furthermore, the equivalent of an interim head of audit opinion for the Council was obtained from the then Head of the Audit Partnership at the time of their departure. This interim opinion covered the period April – December 2021 and raised no matters of concern.
- The findings of previous years' internal audit work carried out (paras 20 & 21 below refers).
- The outcomes of the follow up work carried out to confirm control weaknesses identified by internal audit have been effectively mitigated (paras 22 - 23 below refers).
- The outcomes of the consultancy, investigations and counter fraud work carried out by Mid Kent Audit for the Council (paras 24 - 25 below refers).
- Mid Kent Audit's interim Deputy Head of Audit's work on the risk management arrangements at the Council (para 26 below refers).

20. **Previous years' internal audit work:** The Annual Internal Audit Report for 2020/21 reported that there have only been one audit review carried out by Mid Kent Audit where there were assurance assessments of 'Weak' or 'Poor'.

21. There was one review from the 2020/21 Audit Assurance Plan which was not completed until 2021/22 and therefore this review has been used to assist in informing the 2021/22 Opinion statement. A summary of the findings arising from this review was reported to the November 2021 meeting of the Audit Committee. This review is:

Audit Review	Assurance assessment	Number of Actions by priority grading			
		1	2	3	4
Bailiff Services	Sound	-	-	-	2

22. **Following up Actions:** Recommendations (Actions) are made in the audit reports to further strengthen the control environment in the area reviewed. Management provide responses as to how the risk identified is to be mitigated. Throughout the year Mid Kent Audit carried out checks to ascertain the extent to which the agreed Actions had been addressed by management and that the risk exposure identified has been mitigated.

23. During 2021/22 61 Actions were followed up and the table below summarises the extent to which the identified risk exposure have been mitigated. These 61 Actions include all those either made in 2020/21, or carried forward from a previous financial year. All 7 Priority 2 (High) Actions have now all been cleared and this

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indicates that there are no high risk exposure Actions made in 2020/21, or earlier, where there remains a material unmitigated controls risk position.

Extent of control risk mitigation	Number of Actions by priority grading			
	1	2	3	4
Opening number	-	7	23	31
Current status: Cleared	-	5	18	28
Not yet due to be actioned	-	2	5	1
Not yet actioned	-	-	-	-
Closed - Council accepts risk	-	-	-	2

24. **Outcomes of other work carried out by Mid Kent Audit:** Mid Kent Audit provides an independent counter fraud service for the Council. This service excludes benefits investigation work which is carried out by Mid Kent Services. The following counter fraud work was carried out during 2021/22:
- No matters were raised with Mid Kent Audit in relation to concerns under the Public Interest Disclosure Act.
 - Significant levels of checking on data matching matters arising as part of the National Fraud Initiative have been carried out and reported to the Council. From the work to date no material internal control deficiencies were identified from this data matching work.
 - One minor investigation into beta testing of a website was carried out and this did not identify any material internal control deficiencies.
25. There were no matters identified through the counter fraud work carried out which have a material impact upon the corporate governance, risk and internal control framework of the Council.
26. **Outcomes of risk management work carried out by Mid Kent Audit:** Mid Kent Audit provides an independent risk management service for the Council, specifically in relation to operational risk management. During 2021/22 the Council has been introducing a new Risk Management Framework and identifying its operational risks. A separate report, the Annual Risk Management Report (2021/22) was presented to the Audit Committee at its March 2022 meeting. The purpose of that report was to provide assurance that the Council has in place effective risk management arrangements, and that risks identified through this process are managed, and monitored appropriately.

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Reliance on other sources of assurance

27. For the reasons set out earlier in the Report it has been necessary for 2021/22 to place some reliance upon a number of 'other assurance providers' and these are summarised below:
- The work of the MKS benefits fraud team (para 28 below refers).
 - The outcomes of external reviews of the Council's ICT systems (para 29 refers).
 - The external audit fraud risk return completed by management (para 30 below refers).
 - The annual audit letter from the external auditor for 2020/21 which did not identify any material governance, risk or control matters.
28. The MKS Fraud and Compliance team has advised that their work during 2021/22 did not identify any diminution in the overall control environment for the Council's systems, in terms of the existence of internal controls, including segregation of duties and that no significant internal controls failures which have led to fraud losses were identified.
29. Assurance on the cyber security arrangements has been obtained from the Public Services Network Code of Connection Internal Security Report which were carried out in 2021/22 by an independent external organisation. This technical review which focussed on network vulnerabilities did not highlight any material matters relating to the ICT internal control environment.
30. The external audit return for 2021/22 ('Informing the audit risk assessment for Swale Borough Council 2021/22') compiled by the Council's finance team was reviewed and this did not identify any diminution in the overall control environment for the Council's systems, in terms of the existence of internal controls, including segregation of duties and that no significant internal controls failures which have led to fraud losses had been identified.

MKA

31. Information on Mid Kent Audit which supports the delivery of the internal audit and other work carried out in the financial year is summarised in Annex E. Overall, despite the significant staffing changes during the year Mid Kent Audit has maintained a PSIAS compliant service and there has been no diminution in the robustness of the work performed.

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32. Managers, Officers and Members are thanked for their continued support throughout the year which has assisted in the efficient delivery of the audit work.

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Annex A

Other sources of assurance for 2021/22

The corporate governance, risk and control framework

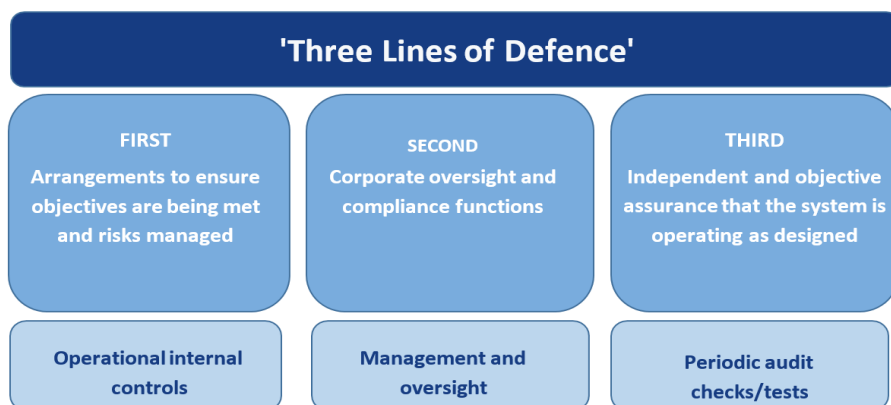
The corporate governance, risk and control framework for the Council is dynamic and there will be changes to the processes throughout the year. The key consideration for arriving at the annual Head of Audit Opinion is the materiality of any changes in terms of possibly increasing the exposure of the Council to activities and decisions which do not conform with the approved strategies and policies.

Obtaining additional sources of assurance

Due to the impact of the COVID Pandemic CIPFA has provided guidance on utilising other forms of assurance to support arriving at a Head of Audit Opinion. This means that where the agreed internal audit plan of work has not been fully carried out additional assurances can be obtained from 'other assurance providers' (this being the CIPFA terminology).

Three lines of defence

The three lines of defence model, below, explains how the level of assurance that can be taken by the Head of Audit reduces if the source of assurance is from the second line of defence and reduces even further if it is from the third line of defence.



As a consequence the additional assurance utilised to assist in supporting the 2021/22 Head of Audit Opinion has only relied upon second line of defence sources of assurance (i.e. where the author is not directly involved in the day-to-day operation of the corporate governance, risk and control arrangements they are reporting upon).

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Reduction in reliance due to passage of time

Due to the dynamic nature of the corporate governance, risk and control framework for the Council the reliance which can be placed on forms of assurance reduces as time passes. This has particularly been the case over the last two financial years with all the short-notice changes that were made to respond to the business disruption due to the COVID 19 pandemic.

As a consequence the additional assurance placed on work carried out prior to the start of 2021/22 has been kept to a minimum.

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Annex B

Assurance & Priority level definitions

Assurance Ratings 2021/22 (Unchanged from 2014/15)

Full Definition	Short Description
Strong – Controls within the service are well designed and operating as intended, exposing the service to no uncontrolled risk. There will also often be elements of good practice or value for money efficiencies which may be instructive to other authorities. Reports with this rating will have few, if any; recommendations and those will generally be priority 4.	Service/system is performing well
Sound – Controls within the service are generally well designed and operated but there are some opportunities for improvement, particularly with regard to efficiency or to address less significant uncontrolled operational risks. Reports with this rating will have some priority 3 and 4 recommendations, and occasionally priority 2 recommendations where they do not speak to core elements of the service.	Service/system is operating effectively
Weak – Controls within the service have deficiencies in their design and/or operation that leave it exposed to uncontrolled operational risk and/or failure to achieve key service aims. Reports with this rating will have mainly priority 2 and 3 recommendations which will often describe weaknesses with core elements of the service.	Service/system requires support to consistently operate effectively
Poor – Controls within the service are deficient to the extent that the service is exposed to actual failure or significant risk and these failures and risks are likely to affect the Council as a whole. Reports with this rating will have priority 1 and/or a range of priority 2 recommendations which, taken together, will or are preventing from achieving its core objectives.	Service/system is not operating effectively

Finding Gradings 2021/22 (Unchanged from 2014/15)

Priority 1 (Critical) – To address a finding which affects (negatively) the risk rating assigned to a Council strategic risk or seriously impairs its ability to achieve a key priority. Priority 1 recommendations are likely to require immediate remedial action. Priority 1 recommendations also describe actions the authority **must** take without delay.

Priority 2 (High) – To address a finding which impacts a strategic risk or key priority, which makes achievement of the Council’s aims more challenging but not necessarily cause severe impediment. This would also normally be the priority assigned to recommendations that address a finding that the Council is in (actual or potential) breach of a legal responsibility, unless the consequences of non-compliance are severe. Priority 2 recommendations are likely to require remedial action at the next available opportunity, or as soon as is practical. Priority 2 recommendations also describe actions the authority **must** take.

Priority 3 (Medium) – To address a finding where the Council is in (actual or potential) breach of its own policy or a less prominent legal responsibility but does not impact directly on a strategic

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risk or key priority. There will often be mitigating controls that, at least to some extent, limit impact. Priority 3 recommendations are likely to require remedial action within six months to a year. Priority 3 recommendations describe actions the authority **should** take.

Priority 4 (Low) – To address a finding where the Council is in (actual or potential) breach of its own policy but no legal responsibility and where there is trivial, if any, impact on strategic risks or key priorities. There will usually be mitigating controls to limit impact. Priority 4 recommendations are likely to require remedial action within the year. Priority 4 recommendations generally describe actions the authority **could** take.

Advisory – We will include in the report notes drawn from our experience across the partner authorities where the service has opportunities to improve. These will be included for the service to consider and not be subject to formal follow up process.

Summary of Audit Findings

CCTV & Monitoring

Sound

Our testing resulted in largely positive results; we found the Council's CCTV arrangements are underpinned by suitable policies and procedures which are available to staff and align with best practice (ICO Code of practice for surveillance cameras and personal information). We found controls to be correctly operated in practice.

Overall, the result of the audit should be viewed as a good outcome for the service particularly reflecting the relatively short period of time since operations have been delivered directly by the Council. The commitment of the Control Centre Manager to get to this stage is noted along with their enthusiasm to embed procedures and further develop the service.

Planning Performance Agreements

N/A (System not mature enough to provide an opinion)

The use of Planning Performance Agreements (PPAs) as a planning management tool at the Council was first used in 2017, and only four PPAs have been completed since. As such, we consider that the system is not mature enough for us to conduct the testing necessary to provide an assurance rating. However, we have reviewed and considered the design and effectiveness of the controls in place.

The option to have a PPA is not promoted by the Council, and agreements are largely made at the request of applicants. Our testing found some processes in place for agreeing resources and costs, but these are not documented. At the current level of demand these controls are sufficient, but should the Council decide to expand delivery of PPAs these controls will need to be enhanced.

Our testing found no process or associated control framework to ensure PPAs remain cost neutral. The Council should ensure that such a process exists for all future PPAs.

Building Control

Sound

We found experienced and professionally affiliated officers undertake the Council's Building Control work. The Partnership completes actions in line with their delivery plan and there is adequate oversight by the Joint Committee and the Officer Steering Group, which is regularly attended by Council (SBC) Officers and Members.

However, the Memorandum of Understanding (MOU) contains out of date information regarding auditing of accounts, which are no longer externally audited. Officers should review/refresh the MOU to ensure it still meets SBC needs. SBC should also annually forward the accounts to their Finance and Legal teams for review.

SBC should further ensure there's adequate insurance cover as they're currently not named on the insurance certificates despite the MOU stating the Partnership will take out cover in the joint names of the partner Councils.

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Safeguarding

Sound

The Council has a small but dedicated and experienced team who log, monitor and refer safeguarding concerns to relevant agencies. The pandemic saw an increase in safeguarding concerns being identified, and this increase in cases has maintained at a higher level than since before the pandemic. We found there are sound processes in place to ensure safeguarding concerns are identified, raised and dealt with timeously.

However, our testing found some areas requiring improvement. The safeguarding training completion rates throughout the council is poor, especially at a senior level, but we are satisfied that the key Safeguarding Officers have undertaken the relevant training. Additional controls are also in place to monitor the number of concerns raised by services in the council, which is an indicator for a potential decline in officer awareness of safeguarding issues.

Complaint Handling

Sound

We found the Council's Complaint arrangements are supported by a suitable and up to date policy, with arrangements clearly set out on its website. The complaints process is supported by guidance and procedure documents for staff assessable on the intranet.

Our testing resulted in largely positive results; all complaints received had been correctly allocated to Complaint Administrators, information to monitor complaint response times was verified and we note favourable performance which exceeds the target response time and comprehensive reporting is made to the Senior Leadership Team.

We have raised some low priority findings aimed predominately at strengthening and tightening what we have found to be well designed arrangements. Our findings include linking the Council's Privacy Notice to its Complaints Policy to underline a commitment to the safe handling of information received and processed as a complaint, and issuing a reminder to Complaint Administrators covering attachment of complaint responses on the corporate system (MCS) and standardised wording to complaint response correspondence.

Planning Administration

Sound

We found the Council's Planning Administration Validation controls are well designed and operating effectively.

We conducted a wide range of tests which returned largely positive results.

We noted during fieldwork, the Services internal data reporting arrangements required attention to become more business resilient where knowledge has dissipated due to officer secondment. However, the Service rectified this between the draft and final reporting audit stage, and as such it is no longer an issue.

While we identified no uncontrolled risks and can report that the Service have addressed the one finding identified we were also made aware that the service is having trouble attracting suitable candidates into vacant positions, which is affecting internally set deadlines. For this reason, and the relatively narrow scope of the audit, we are issuing the audit with sound assurance rather than strong.

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Annex D

Reconciliation to the approved 2021/22 Internal Audit Plan

The Position column provides the position as at 31 May 2022 and with the exception of the shaded reviews, does not warrant that this will be the final position for any of these reviews. The shaded rows, below, are the reviews which informed the 2021/22 Head of Audit Opinion statement.

As part of Project Clean Sweep it was acknowledged that there can be a time-lag between issue and the draft and then finalisation of an audit report. The 'Agreed Draft' status signifies that management has accepted the assurance grading provided for the review and is substantially in agreement with the detailed findings. The management responses to the Actions have not yet been provided. Consequently, for the purposes of providing the Head of Audit Opinion audit reviews which have reached Agreed Draft have been included.

Audit Review	Priority	Position at 31 May 2022
CCTV & Monitoring	1	Finalised
Environmental Enforcement	1	Work in progress
Health & Wellbeing Strategy	1	Cancelled by service
Leisure Services	1	Deferred
Residents' Parking (X-Cut)	1	Agreed Draft
IT Development (X-Cut)	1	Work in progress
Phishing Response (X-Cut)	1	Deferred
Planning Performance Agreements	1	Finalised
Rainbow Homes - Company Governance	1	Cancelled by service
Business Rates	2	Agreed Draft
Building Control	2	Finalised
Safeguarding	2	Finalised
Complaint Handling	2	Finalised
Apprenticeships (X-Cut)	2	Agreed Draft
Planning Administration (X-Cut)	2	Finalised
(no topic agreed)	2	Dropped
(no topic agreed)	2	Dropped

(X-cut) signifies that the review was carried out over two or more of the Councils to which Mid Kent Audit provides the internal audit service.

About Mid Kent Audit

Standards and ethical compliance

- A. Government sets out the professional standards that Mid Kent Audit must work to in the Public Sector Internal Audit Standards (the “PSIAS”). These Standards are a strengthened version of the Institute of Internal Audit’s global internal audit standards, which apply across public, private and voluntary sectors in more than 170 countries around the world.
- B. The Standards include a specific demand for reporting to Senior Management and the Audit Committee on Mid Kent Audit’s conformance with the Standards.

Conformance with the PSIAS

- C. CIPFA carried out a comprehensive External Quality Assessment (EQA) in May 2020 which confirmed that MKA was in full conformance with the PSIAS and the CIPFA Local Government Application Note (LGAN). The PSIAS requires an EQA to be carried out at least once every five years, but does not stipulate specific time intervals for Internal Quality Self-Assessments (ISA) in the intervening period.
- D. In February 2021 the interim Head of Audit for Mid Kent Audit carried out an ISA of conformance with the PSIAS. This review confirmed conformance with the PSIAS and raised 13 advisory or low priority action points. It has been agreed by the Mid Kent Audit management board that these action points will be progressed by the substantive Head of Audit, once this person is in post.
- E. The scope of this ISA did not include consideration of either the risk management or counter fraud work carried out by MKA. The scope did not include consideration of the resourcing of MKA, the audit risk prioritisation process or the appropriateness of the times allocated to the different stages of individual audit assignments.

Project Clean Sweep

- F. Project Clean Sweep was a pragmatic strategy put in place by Mid Kent Audit to deliver as much as possible of the 2021/22 planned work outstanding and ensuring there were no delivery ‘surprises’ at the time the Opinion statement for 2021/22 was presented to the Audit Committee.
- G. There were two key objectives for Project Clean Sweep. These were:
 - To enable the interim Head of Audit to provide the Head of Audit opinion for 2021/22 in a timely manner; and

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- To ensure there is no a knock-on effect on the delivery of the 2022/23 Audit Plan and thereby meaning the incoming substantive Head of Audit is arriving to an internal audit service which is on track to deliver the 2022/23 audit plan, rather than still focussed on 2021/22.
- H. Project Clean Sweep included nine actions which were taken to assist in achieving a 16th May 2022 deadline, which was subsequently extended to 31 May 2022. The key consideration was that all the Mid Kent Audit team were clearly sighted on the fact that achieving a deadline was not to be through any impairment of either audit quality or thoroughness.
- I. All of the Mid Kent Audit team who were in post during February to May 2022 rose to the challenge of delivering Project Clean Sweep and their effort and commitment needs to be recognised. The success in delivering Project Clean Sweep demonstrates the high calibre, can do ethos which confirms that the confidence the Council has with the Mid Kent Audit is not misplaced.

Resources

- J. 2021/22 was a year of unprecedented staff change within Mid Kent Audit. Details of a number of these changes have been previously been reported to the Audit Committee in the reports submitted by Mid Kent Audit. By the end of the financial year all the management positions at Mid Kent Audit were filled by interims. The use of interims demonstrates that Mid Kent Audit has made good endeavours to minimise the impact of staff turnover during a period when the market for internal audit personnel has been the most difficult for over three decades. The staffing position is likely to remain an issue for 2022/23.

Use of an external provider to assist with audit reviews

- K. In December 2021 following a procurement process BDO was appointed to carry out a number of the audit reviews for which Mid Kent Audit did not have the available resources in-house. This reflects that Mid Kent Audit has ensured the difficulties with staffing experienced during the year have been partially mitigated.